

Directory of Imported Commodities of Non-Tax-Exemption for Foreign
Enterprises (2008 version)

No.	Product Name	2008 Tariff No	Note
1	Television	8528.4910、8528.4990 8528.5910、8528.5990 8528.6910、8528.6990 8528.7110、8528.7180 8528.7190、8528.7211 8528.7212、8528.7219 8528.7221、8528.7222 8528.7229、8528.7231 8528.7232、8528.7239 8528.7291、8528.7292 8528.7299、8528.7300	
2	Television Cameras	8525.8012、8525.8013 8525.8032、8525.8033 8525.8039	
3	Video Tape Recorders	8521.1011、8521.1019 8521.9011、8521.9012 8521.9019、8521.9090	
4	Video Tape Reproducers	8521.1020、8521.9011 8521.9012、8521.9019 8521.9090	
5	Hi-fi equipment	8518.1000、8518.2100 8518.2200、8518.2900	

		<p>8518.4000、8518.5000</p> <p>8519.2000、8519.3000</p> <p>8519.8111、8519.8112</p> <p>8519.8121、8519.8119</p> <p>8519.8129、8519.8139</p> <p>8519.8910、8519.8990</p> <p>8527.1200、8527.1300</p> <p>8527.1900、8527.2100</p> <p>8527.2900、8527.9100</p> <p>8527.9200、8527.9900</p>	
6	Air Conditioning machines	<p>8415.1010、8415.1021</p> <p>8415.1022、8415.2000</p> <p>8415.8110、8415.8120</p> <p>8415.8210、8415.8220</p> <p>8415.8300</p>	<p>Not including central air-conditioned</p> <p>(Definition of central air-conditioner: 1. air-conditioner with control system, AHU and air distribution system. The main types are Ceiling Concealed Air-conditioner and duct connection air conditioner ; 2. if it is hard to say whether this is central air-conditioner, the cooling capacity can be used as standard. The central air-conditioner should have cooling capacity with more than 100 thousand K.</p>
7	Refrigerator Freezers	<p>8418.1010、8418.1020</p> <p>8418.1030、8418.2110</p> <p>8418.2120、8418.2130</p>	<p>Not including instant string machine with mix, string and cooling function</p>

		8418.2910、8418.2920 8418.2990、8418.3021 8418.3029、8418.4021 8418.4029、8418.5000	
8	Washing Machines	8450.1110、8450.1120 8450.1190、8450.1200 8450.1900、8450.2000 8451.1000	
9	Cameras	8525.8022、8525.8029 9006.4000、9006.5100 9006.5300、9006.5990	
10	Photocopying Machines	8443.3110、8443.3190 8443.3911、8443.3912 8443.3921、8443.3922 8443.3923、8443.3924	Including floor model photocopying machines
11	Program-controlled switching systems	8517.6211、8517.6212 8517.6219	
12	Micro processing and external devices	8443.3110、8443.3190 8443.3211、8443.3212 8443.3213、8443.3219 8471.3000、8471.4140 8471.4940、8471.5040 8471.6050、8471.6060 8471.6071、8471.6072	Not including working station: Tariff Number 8471.6090 only means IC card reader: Tariff Number 8471.7090 only means movable hard dist: Tariff Number 8525.8013only means web cameral for computer

		8471.6090、8471.7090 8523.5110、8523.5120 8525.8013、8528.5110 8528.5190、8528.6100 8528.4100	
13	Telephones	8517.1100、8517.1210 8517.1220、8517.1800 8517.6990	Tariff Number 8517.6990 only means video phone
14	Radio paging receives	8517.6110、8517.6190 8517.6299、8517.6910	Tariff Number 8517.6190 only means radio paging receives station and movable telecommunication receiving and sending station, broadcasting station on vehicles should be included in Tariff Number 8517.6299
15	Facsimile machine	8443.3110、8443.3190 8443.3290	
16	Electronic calculators	8470.1000、8470.2100 8470.2900	
17	Typewriter and word-processing machines	8469.0011、8469.0012 8469.0020、8469.0030	
18	Motor vehicles	All tariff numbers under 87.02、87.03 and 87.04	
19	Motor cycles	All tariff numbers under 87.11	
20	Others	All tariff Numbers from Chapter 1 to 83, chapter 91 to 97 in Customs import and Export Tariff of the People's republic of China	Not including technology and parts and components and spare parts that import in company with project equipment
Note: If equipments listed in this exhibit which include in "complete sets of			

equipment” meet the provision of “functional group”, then they should be classified according to note 4 of category 16 and note 3 of Chapter 90 of the tariff list, otherwise, be classified according to actual description.

外商投资项目不予免税的进口商品目录

序号	商品名称	2008年版税则号列	备注
1	电视机	8528.4910、8528.4990 8528.5910、8528.5990 8528.6910、8528.6990 8528.7110、8528.7180 8528.7190、8528.7211 8528.7212、8528.7219 8528.7221、8528.7222 8528.7229、8528.7231 8528.7232、8528.7239 8528.7291、8528.7292 8258.7299、8528.7300	
2	摄像机	8525.8012、8525.8013 8525.8032、8525.8033 8525.8039	
3	录像机	8521.1011、8521.1019 8521.9011、8521.9012 8521.9019、8521.9090	
4	放像机	8521.1020、8521.9011 8521.9012、8521.9019 8521.9090	
5	音响设备	8518.1000、8518.2100 8518.2200、8518.2900	

		<p>8518.4000、8518.5000</p> <p>8519.2000、8519.3000</p> <p>8519.8111、8519.8112</p> <p>8519.8121、8519.8119</p> <p>8519.8129、8519.8139</p> <p>8519.8910、8519.8990</p> <p>8527.1200、8527.1300</p> <p>8527.1900、8527.2100</p> <p>8527.2900、8527.9100</p> <p>8527.9200、8527.9900</p>	
6	空调器	<p>8415.1010、8415.1021</p> <p>8415.1022、8415.2000</p> <p>8415.8110、8415.8120</p> <p>8415.8210、8415.8220</p> <p>8415.8300</p>	<p>不包括中央空调：</p> <p>（中央空调的定义：1. 指具有控制系统、空气处理系统和空气分配系统的空调。其主要形式有风机盘管式空调和风道式空调；2. 对于难以判断是否为中央空调，可按其制冷量作为判断标准，即制冷量在 10 万大卡以上的，可作为中央空调处理。）</p>
7	电冰箱 电冰柜	<p>8418.1010、8418.1020</p> <p>8418.1030、8418.2110</p> <p>8418.2120、8418.2130</p> <p>8418.2910、8418.2920</p> <p>8418.2990、8418.3021</p> <p>8418.3029、8418.4021</p> <p>8418.4029、8418.5000</p>	<p>不包括具有混合、搅拌、制冷功能的现调机。</p>

8	洗衣机	8450.1110、8450.1120 8450.1190、8450.1200 8450.1900、8450.2000 8451.1000	
9	照相机	8525.8022、8525.8029 9006.4000、9006.5100 9006.5300、9006.5990	
10	复印机	8443.3110、8443.3190 8443.3911、8443.3912 8443.3921、8443.3922 8443.3923、8443.3924	包括落地式数码复印机。
11	程控电话交换机	8517.6211、8517.6212 8517.6219	
12	微型计算机及外设	8443.3110、8443.3190 8443.3211、8443.3212 8443.3213、8443.3219 8471.3000、8471.4140 8471.4940、8471.5040 8471.6050、8471.6060 8471.6071、8471.6072 8471.6090、8471.7090 8523.5110、8523.5120 8525.8013、8528.5110 8528.5190、8528.6100	不包括工作站。 税号 8471.6090 仅指 IC 卡读入器； 税号 8471.7090 仅指移动硬盘； 税号 8525.8013 仅指计算机用网络摄像头。

		8528.4100	
13	电话机	8517.1100、8517.1210 8517.1220、8517.1800 8517.6990	税号 8517.6990 仅指可视电话。
14	无线寻呼系统	8517.6110、8517.6190 8517.6299、8517.6910	税号 8517.6190 仅指无线寻呼基地台和移动通信的收发讯基站，对移动通信设备中的车载电台（不含端机），应归入税号 8517.6299。
15	传真机	8443.3110、8443.3190 8443.3290	
16	电子计算器	8470.1000、8470.2100 8470.2900	
17	打字机及文字处理机	8469.0011、8469.0012 8469.0020、8469.0030	
18	汽车	税目 87.02、87.03 和 87.04 项下的全部税号	
19	摩托车	税目 87.11 项下的全部税号	
20	其他	《中华人民共和国进出口税则》中第 1 章至第 83 章、第 91 章至第 97 章的所有税号	不含随项目设备进口的技术及配套件、备件。

说明：对“成套设备”内含的本附件所列设备，如符合“功能机组”规定的，则按税则第 16 类类注四和第 90 章章注三的规定归类。否则，按具体列名分别归类。